



ATTS NEWSLETTER

Number 174

July to September, 2016 Volume 46, Issue #3

<http://www.salestaxtokens.org>

TABLE OF CONTENTS

Presidents Message	John Ostendorf	Page 1
Letters to the Editor	All	Pages 2 to 10
Chronological Excerpts From "<i>United States Tokens and Scrip: Histories</i>" Part 2 of 2	Monte Dean	Pages 11 to 21
Our Secretary and Treasurer	Jim Calvert	Pages 21 to 22
Our President	John Ostendorf	Pages 22 to 24
Sales Tax Tokens Online Mid-June 2016 to Mid-August 2016	Ralph Harnishfeger	Pages 25 to 28
Organizational & Financial Reports	Jim Calvert	Pages 28 to 29
Trading Post	All	Page 29
About Us	All	Page 30

PRESIDENT'S MESSAGE

By John Ostendorf - (R-518)

Dear fellow sales tax token collectors, I hope this letter finds you well.

The dog days of summer. We all tend to spend more time on other activities than numismatics and that's all good. For some of you folks in colder climates, it is a chance to enjoy the great outdoors. For those of us in hotter climates, well, it's a chance to make sure our air conditioning is working properly.

I didn't get the opportunity to attend the ANA this year. Hopefully some other ATTS members had the chance and got together. There may even be a report of such meeting in this newsletter. We've had a few get-togethers at various ANA meetings over the years and it has always been fun.

I hope everyone likes what Monte has been doing with the newsletter. We have had some good editors over the years, but in my humble opinion, the newsletter has never looked better. Monte is passionate about sales tax tokens and his enthusiasm shows in these pages.

If you don't have a copy of Monte's, "*Sales Tax Tokens and Scrip, Histories*", you really need to get a copy. Monte may still have a few. That book has a wealth of information and is a great companion book to M&D in any STT collector's library.

I write these letters about a month before I receive the newsletter. With Monte's fine work, I truly look forward to reading what comes next.

All my best, John

LETTERS TO THE EDITOR

Send your own new finds, questions, comments, corrections, or information to:

Moxking@aol.com

From: James A. Vanek

I don't know if you've seen the following Oregon anti-sales tax pinback or not. My roommate picked it up this morning at a local flea market. Black on white print, as follows:

Obverse: STOP / R*TT*N ST*NK*N / \$ales tax! <all within a stop sign shape> //,

Reverse: <Stamped at left within a rectangle with rounded corners> BADGE / - A - / MINIT
<to right> LASALLE / ILL. 61301 //,

Sticker: Transparent sticker with black border in the shape of Oregon glued over maker's information,

Edge: Labor Donated //.

The pinback measures about 58.33 mm in diameter and appears to be printed on a coated paper with a lightly embossed diamond/triangle pattern covering the entire button behind the printing. The pattern is shaded with lines going in different directions within each triangle. This makes the black portion of the design at the top of the stop sign act like a flasher.



Monte's Comment: Thanks so much for the very specific information. I had never heard of this pinback before, and since it was made using the badge a minute equipment, it is probably the last one produced that we know of.

If you ever have the opportunity to take better pictures, I would appreciate it, as I'm trying to stay with 600 dpi or greater for the new book. Thanks again for your time in updating me. I really do appreciate it.

James' Continues: While going through another bag of pinbacks yesterday my roommate came up with another Oregon anti-tax pinback that I had never seen. Maybe you have, but I'll send the following picture anyway.

He asked if I had the button with the cash register on it and I said I did. He next asked if I had both sizes and I was floored. Here's another photo.



The smaller button, which is about 58.64 mm (approx. 2 1/3") in diameter, is the one you have listed. It has the maker's information on the curl but it's so blurry that with my tired old eyes I can't make it out entirely, even with a magnifying glass. If you know what it says, please let me know and I'll try to compare your description to the one on my button to see if it's the

same.

The larger button has no bug or maker's info on the curl. It measures about 77.50 mm (approx. 3"). Have you seen this button?

Monte's Reply: Below is attached the information I have about the two buttons you mention:

OR-R10 58.8 MM, White and Red Print on Black Metal.

OBV: SALES TAX / <Picture of cash register with Omega sign in red superimposed over this picture> / BUSTERS //

EDGE: <Blank> //

REV: <Blank concave silver reverse, clasp type pin> //

1985. Unknown manufacturer. Unknown Quantity Minted. Extremely Rare.

There are only two known examples which originated from the same source as the above three types, and that source reliably claims to have no further examples. Although this type does not indicate Oregon as the place of issue, it is likely given the source of purchase that these are indeed for Oregon. Also as with the previous two types, the estimate of value is hard to establish unless more of them become available. The author (M. Dean) paid \$65 for this, and again, considered this to be a decent price. This is the first report for this type. (Yours makes the second, James).

OR-R11 78.5 MM, White and Red Print on Black Metal.

OBV: SALES TAX / <Picture of cash register with Omega sign in red superimposed over this picture> / BUSTERS //

EDGE: <Blank> //

REV: <Blank concave silver reverse, clasp type pin> //

1985. Unknown manufacturer. Unknown Quantity Minted. Extremely Rare.

This type is exactly the same as the type OR-R10, except that it is considerably larger. The author (J. Ostendorf) paid over \$60 for the one known example (prior to your report, James), and unless more are discovered, this must be considered a very good value. As has been true for all of the types OR-R7 to OR-R11 types reported, the one known examples of those type pin backs all came from a single source. Your report, James, would be yet another source for the OR-R10 and OR-R-11.

James Replies: Check again on your 58.8 mm Sales Tax Buster button for wording on the curl.

The one we have does have information. My roommate and I both strained our eyes to make it out and although it is very blurry we have figured most of it out. The uncertain word is the one immediately following Fisher. The wording is on the curl (edge) below the word "BUSTER".

Edge: Mult Co. C.C. John Fisher, Chrom. (or Chrom. or Chrnm.) 815 Dekum Bldg. Ptld. OR 97204

I'm pretty sure that the punctuation is correct but that one abbreviated word is really difficult to figure out. It really does look like Chrom. but it could be almost anything. Chrnm. (Chairman) makes more sense but it's hard to see that. It really looks like the abbreviated word does end in um. Hope this helps a little

Monte Responds: I double checked my own OR-R10 and the lettering that you mentioned was almost completely hidden under the reverse of the metal frame. Only about the top fourth of the lettering actually shows and when I listed this, I didn't even notice those letters as I thought they were creases in the black paper. I removed the silver back to try and read the letters better, but because they've been 'squished' I couldn't make out that Chrnm word positively, either. I guess until someone notifies us that they have been able to positively identify that word I'll leave it at Chrnm for the edge description, with a notation that we are not positive on that abbreviation.

Thanks, as always, James, for your excellent detailed help.

From Anonymous (by request): I just wanted you to be aware of my most recent purchase on E-Bay (Please keep my name out of it if you pass the info along for any reason including publishing the info, Thanks). On May 19th an auction closed for Nine Ohio SPO. The minimum bid was also the only, ergo the winning, bid (\$50.00 with free expedited shipping).



The lot contained the following:

- | | | | |
|----|------|--------------------------------------|-------------------------------------|
| 1. | S 1A | The Great Atlantic & Pacific Tea Co. | Unused, but torn almost in half; |
| 2. | S 1A | The Great Atlantic & Pacific Tea Co. | Unused, but torn almost in half; |
| 3. | S 1B | (No Name) | Unused, but folded in quarters; |
| 4. | S 3B | F.W. Woolworth Co. No. 509668 | M Five - 1's and One - 5 Unpunched; |
| 5. | S 3B | S.S. Kresge Co. No. 496809 | N All punched out; |
| 6. | S 5 | F.W. Woolworth A 8122212 | All punched out; |
| 7. | S 5 | F.W. Woolworth A 8122284 | All punched out; |
| 8. | S 5 | F.W. Woolworth A 8127138 | All punched out; |
| 9. | S 5 | F.W. Woolworth A 9801540 | All punched out; |

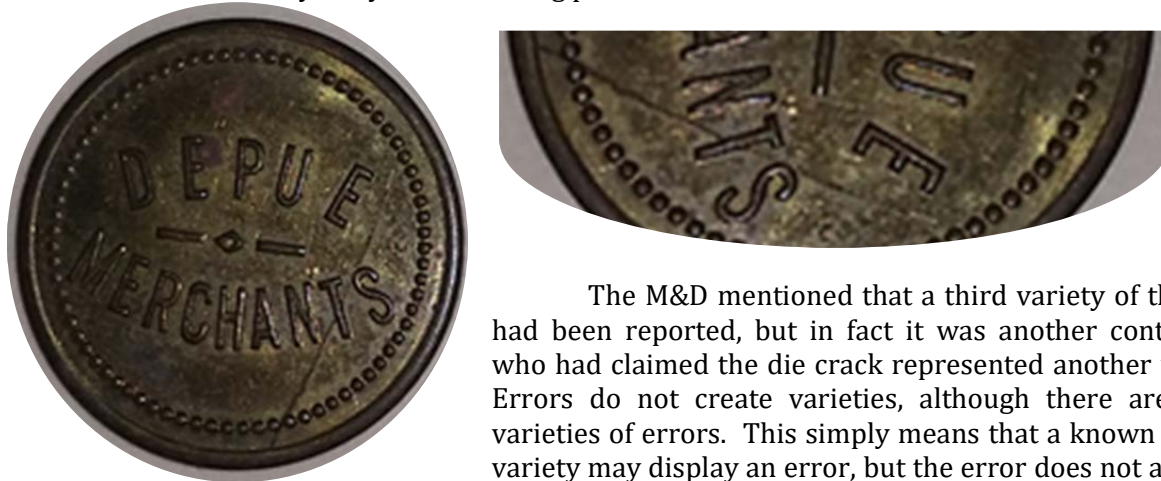
I have attached two Scans (.jpeg) but have a few more if you want the additional info

Jon Clary emailed me better photos of the Morrisonville, Illinois cardboard tokens, which have been confirmed as having been used in 1933, which would certainly indicate it is an STT.



Larry Warner sent this interesting photo of the obverse of an IL L-36 with a pronounced die crack that begins at the rim below the A of MERCHANTS and proceeds up through the T in MERCHANTS and continues upwards, nearly to the dotted periphery just right of the E in DEPUÉ.

Please note that it is actually harder to find an L-36 WITHOUT a die crack, rather than with a die crack. The vast majority of them always have at least some hint of this die crack as the die must have cracked fairly early in the minting process.



The M&D mentioned that a third variety of the L-36 had been reported, but in fact it was another contributor who had claimed the die crack represented another variety. Errors do not create varieties, although there are many varieties of errors. This simply means that a known type or variety may display an error, but the error does not alter the type or variety nor does it create a new type or variety.

Leo Schiltz was happy with his special prizes for contributions in issue #173, and wrote: Hello Monte. What a pleasant surprise. I was Very happy to see that you not only found the two pins I wanted but also that I will receive two tokens from the Ingwersen hoard. Thank You. Leo.

Monte Notes: I'm happy to report that I actually have copy ready for another issue and I may not run any further special prizes for contributions until I get caught up again. **HOWEVER** – if you or anyone wishes to contribute it is likely I'll keep putting the names in the basket so I can reduce my own duplications, even of Rarity 6 to Rarity 8 STTS. It doesn't matter what you contribute – even a new FREE advertisement in our TRADING POST – it's likely that you will be rewarded with a goody or two at years end.

To all of the Winners who contributed to our ATTSN #173, I included the following letter with their reward token(s). Joe McCarthy had a very good suggestion that he sent me via email after he received his package, but that note wouldn't mean much if you hadn't read the letter I sent. So first is my letter to the winners, and then Joe's response:

From: Monte C. Dean

To: Robert Young, Leo Schiltz, Joseph McCarthy, Nick Sapone, Larry Warner, Ralph Harnishfeger, and William Myers

Hey Guys!

Enclosed you will find a token from what has been called the "Ingwersen Hoard" as it came directly from the mint that made most of the plastic sales tax tokens for all seven states that issued them. The tokens in this group were obviously saved as either error or wrong color types, probably pulled for mistakes of one kind or another, and were purchased directly from the remaining stocks of items left when the Ingwersen Manufacturing Company plant in Denver, Colorado auctioned off their remaining equipment and supplies.

I obtained that box of them from a gentleman I met in Ohio who purchased them at the time of that auction and had not done anything with them since.

In that group there were a number of plastic tokens that had been "rumored" to exist (such as the Yellow 5 Mill Utah and the White Missouri 1 Mill) but that had never been confirmed. There were some plastic tokens that had been listed as patterns in the M&D, primarily because they were of such different color from the normal production colors that it was supposed they must be patterns. So this is not the only occurrence of many of these issues. Many of them had been incorrectly listed as patterns or as mixed colors, such as the Missouri Brown.

I will have a full article on all the details of this hoard published in the ATTSN within the next year or so, God willing, and you will be able to get all of the details at that time.

There are two important parts to remember from this letter.

The first is **NOT to put these tokens under any pressure**, such as squeezing them into a 20 pocket page, or they may break apart if they are warped. Many of the very light colored examples from most states are slightly to very warped. Applying pressure to these may result in cracked or damaged tokens.

Second – the number written on the 2X2 is the order of that token in the state and denomination **because the FINAL catalogue numbers have not yet been completed**. In other words, if your token 2X2 has CO I-2 written on it, this means it is the second Ingwersen token from Colorado with the smallest denomination (2 Mills). I make special note of this so when you do want to properly identify the token(s) in accordance with the final identification guide you can easily identify what you have. In this case, you would simply look for the second Colorado plastic 2 Mill and that would give you the final catalogue number within the identification guide.

Thanks so much for your contributions to the ATTSN and I very much hope to receive more articles, photos, comments, letters to the editor or even new items for the trading post as you have time. Sincerely, Monte C. Dean

Joe McCarthy Suggested: I received your overly generous token gift in fine condition. A little note regarding the storage of such tokens:

The solution to storage of Missouri plastic tokens, as well as plastic tokens from other states that allows for display is simple. These tokens are approximately the size of a U.S. quarter. I place them into a Whitman 2x2 Snaplock clear plastic holder; any decent brand of clear plastic holder will produce the same result. Then I insert them into a twelve (12) pocket page for 2 ½ x 2 ½ holders; the fit is perfect. Similar results can be obtained with Dime, Cent, Nickel, Half dollar, Dollar, S.B.A. \$, and Silver Eagle holders for different sized metal tokens that I want to care for and protect. Most suppliers and coin stores carry the above items; and the coin stores usually will sell the holders individually. Joe

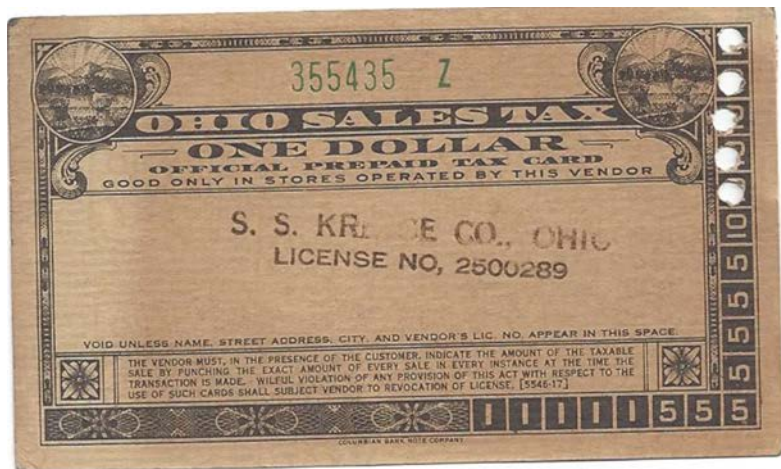
Joe Followed Up Later: I just thought I would pass along information concerning my latest E-Bay purchase. I have included a scan of the two punchcards. The top card appears to be a SPC4, FWW1, card; however, the License No. is 84-00572 and it is issued for Marietta, Ohio.

The second card appears to be a SPC4, SSK2, card.

I figure both cards as VF. The top card has only one "10" punched out; the bottom card has two "10" punched out. I won the lot for \$10.50 plus \$1.00 Shipping/Handling. I think I did good.

Monte Notes: Picture files with BMP for bitmap are very time consuming for me to use. I actually have to put each one through two different photo apps to make them usable, and they are still not print quality. Please, everyone, always submit in 600 dpi or better in JPG. If you can't send JPG I can use pdf, of course. Sometimes, as in this case, the resulting print quality won't be accepted by a publisher.

Another Note From Joe: Just wanted to let you know that I recently purchased the, scan attached, SPC2 Ohio punchcard for \$7.00. There are five punched out spaces, but no folds. The card is slightly discolored, from age, and the corners are slightly rounded. Otherwise it is in great shape.



Monte Responds: Hey Joe, Just catching up on my later summer emails. Here in Minnesota it is illegal for us to be in a building during the summer for more than 30 minutes at a time, excluding sleep time. That's my excuse, anyway!

Thanks so much for continuing to contribute your new finds. Most of our members very much enjoy seeing what other prizes have been found and added to our members' troves.

Yet one more report from Joe: I just acquired another Ohio Punchcard. Since I am in Ohio all I can say is that it is the Second type (S2) with letters "XX". It has three "10's" punched out; a few corner bends; AND a bit of the reverse center messed up probably from being glued to a page at one time. Unsure, because it is being sent straight to my home. Cost was \$8.05 and shipping was \$1.70; total of \$9.75.

Monte Responds: Thanks again, Joe. Since you have a little time, based on your emails, it would be great if we could get a biography from you, or an article on your collecting. I will be happy to help insure it is something our membership would enjoy. If you do have the time, please remember that photos are especially important. Let me know if you have any questions at all.

Bill Myers updated us on some luck he had at the ANA Summer Seminar, as follows: Monte, I was at the ANA summer seminar for 2 weeks and when I got back the token you sent was in the mail. It is very interesting. At the Colorado Springs coin show I bought 3 sheets of tokens in 2X2s for \$3 and half were sales tax tokens. The tokens were common. The dealer said he has had them for years and wanted to get rid of them. Another dealer had all kinds of small boxes with various coins and tokens for sale. He had a box of sales tax tokens for sale for 10 cents each. Again they were common. At least there were sales tax tokens for sale at the show even though there were no great finds. Thanks, Bill Myers

Monte Asked: What else do you look for besides STT's?

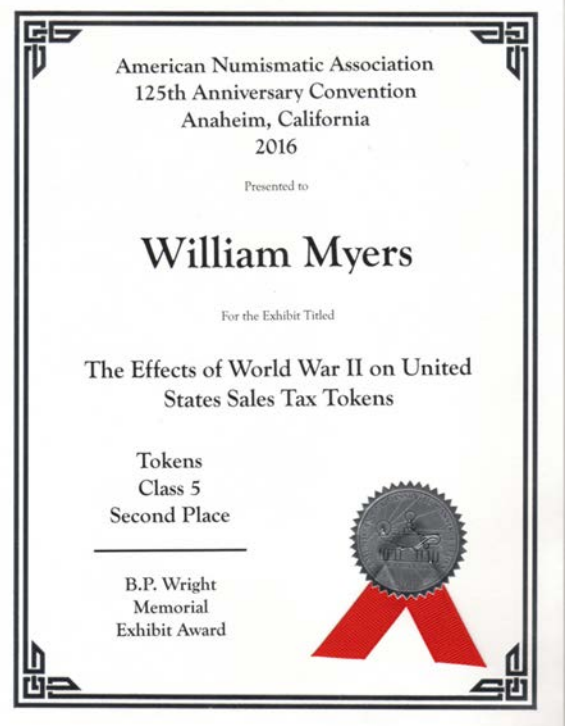
Bill Responded: I look for WWII related items, especially coins. I am working on a book about that.

Monte Asked: Will your book include tokens, too? Does it include US only, or world coins as well? How about OPA tokens? I'm amazed there haven't been books on that subject before. That is a book that would sell well considering the number of people interested in the WWII period.

Bill Responded: It is about US & world coins and some tokens. OPA tokens are in World War II Remembered, which is the basis for my book. Space limitation will prevent a complete listing of all tokens but I may write a supplement on Tax and Transportation Tokens and maybe other tokens. I do plan to mention Tax and Transportation Tokens in the US section. There are also NAAFI tokens listed in the book World War II Remembered. The subject has been touched but no comprehensive reference. The same applies to the coins which why I am writing about that.

Bill Commented on the ANA World's Fair of Money in Anaheim, CA. :

I displayed my exhibit "The Effects of World War II on United Sales Tax Tokens" at the ANA World's Fair of Money in Anaheim, CA. (discussed in previous issues). It received a 2nd place award. On Friday 12 August 2016 there was a ATTS meeting attended by Jim Calvert and myself. We discussed tax tokens and I was able to look at Jim's Washington collection and his collection of duplicates. We also did some trading that made both of us happy. What the meeting did not have in quantity, it made up for in quality. I was unable to find sales tax tokens at the show but the Central States Numismatic Society had an elongated cent for their 2016 show that has "NO PESKY SALES TAX IN ILLINOIS" on it.



Monte's Response: Jeez, Bill, I hope you bought a couple dozen of those elongated cents. I'd be one with an interest in an example, and I'm sure other completest collectors among us would love one too!

Bill HAPPILY Said: I grabbed a few. Give me your address and I will mail it to you. I told Jim Calvert about them, hopefully he grabbed a handful.

Monte JOYOUSLY sent his address!!! Most awesome. I'm so glad you were thinking ahead. These are the type of token that are almost IMPOSSIBLE to find once the event is over and it might take decades for them to appear back on the market. By then we have probably quit looking for them. Since it says SALES TAX you know we have to have one and the effort in trying to locate one would be immense. THANK YOU!!! P. S. - I received the elongated 160823. **THANKS AGAIN!**



As a final note, I'd recommend that you contact Bill to trade, buy, or just get one of these elongated cents. There are a number of elongated cents that we will have listed in the next catalogue, and although they are usually priced very modestly, they are absolute bears to find. Take this opportunity to nab one of these, if you can.

Robert Young writes: Monte, Thank you so much for your interesting letter and especially the MO-P5 token. I have enjoyed collecting these for several years now and probably would never have

come across a find like this. I cannot travel to shows and with limited opportunities locally I resort to mostly watching eBay, but unfortunately so does everybody else! In following the newsletters I have noticed your absolute enthusiasm for the hobby, and appreciate your articles and input to the ATTS. Regards, Rob Young

Monte Replies: Hey Rob - Thanks for your reply. I'm doing my best to get every duplicate I have out of my own collection so I have nothing left, except for my one-of-each personal collection. That way, when the Identification and Price guide is finally done, everyone will know that I don't have any hoards of anything that might influence my opinion on values or rarity. The MO-P5 you received was strictly luck-of-the-draw and it was certainly one of the nicer prizes I sent out. I still have many other great duplicates I'm happy to send to anyone who supports our ATTSN with any contribution of articles, biographies, and letters to the editor, email reports, photographs, or even new free classified ads in our Trading Post. I've sent out many Rarity 6 to Rarity 8 tokens worth as much as \$125 (actual prices paid) so NOT spending five minutes updating or making a new Trading Post advertisement, if nothing else, is really nuts. Your contribution is the very best way to get a rare token (that you almost certainly DO NOT have) for FREE – and I even pay the postage to send it to you ! Again – moxking@aol.com and your two minutes to email me SOMETHING gets YOU in for the drawing for that issue of the ATTSN for a yummy prize. Note that it's probable that I will only continue to offer these prizes for this issue and next issue.

Steve Tomisek Writes: Hello, again, Monte!

I'm having a bit of difficulty identifying the attached ME-6c-6.

The type 3 stamp is 12.5 roulette and has the old style emblem which I assume would make it ME-6c-6B; however, it has control letter D, which isn't listed in the table.

Can you point me in the right direction?



Monte Replies: Sigh. And here I thought I was going to be able to get through all of the questions without any trouble. You have found a 'sensitive' point, Steve. I've never actually seen an ME-6c-6 in either the A or the B variety. This is one of those stamps that is SUPPOSED to exist and I only included it as the M&D has it listed as the 238. The M&D listed the Control letters from A to E, however, all other references that I could find did not include the D. So in this case, you have it right and I simply have to make another note to change that in any further edition.

The other part of this which is a problem is the new style vs. the old style emblem. For the supposed dates of issue it SHOULD be a new style emblem, but yours obviously is not. Since this is the 12.5 roulette it has to be the last ME six cent, even with the old style emblem.

My guess is that this is another of those "late date" Merrick issues which saw very little distribution and I most certainly appreciate your posting the example so I can make any corrections as needed. Thanks again.

ELEVEN WINNERS!!!

This issue had contributions from eleven of our members. **Jim Calvert, John Clary, Ralph Harnishfeger, Joe McCarthy, Bill Myers, John Ostendorf, Leo Schiltz, Steve Tomisek, James Vanek, Larry Warner and Robert Young.** Each of whom will receive a very special FREE token from me in thanks for their help in keeping this newsletter fun and interesting. Please note that I'll be sending out those tokens for this issue and NEXT issue together. So it will probably be sometime around CHRISTMAS for your goodies to arrive for contributors to this and issue 175 as well. If you contribute to BOTH issues, you'll get two tokens, too. For those of you who haven't contributed, **RIGHT NOW** is the time to do so.

Chronological Excerpts From **UNITED STATES SALES TAX TOKENS** **AND SCRIP; HISTORIES**

Monte C. Dean (R-384)

PART TWO – Mississippi to West Virginia

Part One may be found in the ATTSN #172

NOTE: Dates are listed in military numbered order. The first two numbers are the year, second two numbers are the month and third two numbers are the day. Thus 351011 is equal to October 11, 1935. For the purpose of ordering it is simply easier to use this chronological format.

MISSISSIPPI CHRONOLOGY

- 2605--** Graduated Gross Receipts tax is passed into law, percentages remain uncertain.
- 300510** Revenue Act of 1930, Article 1 passed, with Variable Gross Receipts rates.
- 300601** Variable rate Gross Receipts Tax implemented ranging from 1/10th to 1 percent.
- 320216** Governor Mike S. Conner endorses 3% sales tax, while the house wants 2% and the senate 1%.
- 320219** Mississippi Anti-Sales Tax Association is formed.
- 320220** Many cities see local mass meetings to protest against the sales tax.
- 320416** Senate approves a 2% Selective Sales Tax bill.
- 320418** House approves amended General Sales Tax bill by a vote of 82 for and 54 against.
- 320421** Governor Conner signs the 2% Sales Tax bill into law, with amendments still pending.
- 320428** Emergency Revenue Act of 1932 approved, with amendments holding.
- 320501** Effective date of above, a Graduated Gross Receipts tax, ranging from 1/8 of 1% for wholesale turnover, plus the 2% Retail Sales Tax.
- 320518** Although already effective, final amendments to above bill approved this date.
- 3205--** Brackets for collections not set by state and varied widely by merchant and locality. The merchant could also elect to absorb this tax on an individual basis.
- 320626** \$318,778 collected with many incomplete returns still outstanding.
- 32----+** At least one merchant issued scrip during this period, and it is very likely many others did as well. It is possible that this was the VERY FIRST sales tax “item” ever issued by anyone anywhere in the U.S.
- 340410** 2% sales tax reenacted as permanent fixture with wholesale turnover at ¼%.
- 340630** Date that was initially set for the expiration of the Emergency Revenue Act of 1932, by automatic repeal.
- 360326** Special bill authorized the use of sales tax tokens or other evidence of payment.
- 360411** Sales Tax Tokens are put on hold pending the State Supreme Court’s decision on constitutionality.
- 360415** Study is made of use of the sales tax tokens in Missouri and Oklahoma.
- 360510** State Supreme Court rules that the mandatory collection and use of sales tax tokens is constitutional.
- 360514** Osborne Register Co. wins bid for 8 M. 1 mill aluminum (costing 1.56 mills each) and 2 M. 5 mill brass (costing 1.86 mills each) tokens plus cost of 6c/1000 for wrapping and boxing.
- 360601** Re-enacted 2% Privilege (sales) tax becomes effective this date.
- 360617** First confirmed issuance of sales tax tokens in the city of Greenville.
- 360701** State sales tax tokens issued via two-hundred plus state banks. This is the date usually quoted in all previous references for the first release of the sales tax tokens, but they did circulate prior to this date.
- 360702** J. Fred Price, editor of the Tupelo Daily News, protests sales tax tokens by tossing them all over the street.
- 361105** Referendum held for Constitutional Amendment requiring mandatory collection of sales tax & use of sales tax tokens fails. However, the laws previously passed are still in place and sales tax tokens must be used.
- 37----** Sales tax results in \$4,537,000 in revenues for the General Fund for this year.

- 370301** Alabama begins issuing tokens and border cities with Mississippi often accepted the other states sales tax tokens making this the only confirmed instance of cross-state use.
- 380102** State Supreme Court rules that the mandatory use of sales tax tokens is constitutional.
- 380113** House Item #127 is entered to repeal the mandatory use of sales tax collections and tokens.
- 390630** 37,810,000 1 Mill and 6,910,000 5 Mill tokens had been issued up to this date.
- 400118** House Bill 35 is again entered to repeal mandatory use of sales tax collections and tokens.
- 400213** Chapter 155 of the 1936 Token Law would require redemption of 50 million tokens.
- 400329** Retail groups and Chambers of Commerce oppose pending legislation to do away with sales tax tokens.
- 40----** Population: 2,183,796. Sales Tax Collected: \$6,743,000. Average \$3.09 per capita.
- 40----** Nearly 53 million sales tax tokens, in total, had been issued by Mississippi by this year.
- 41----** Osborne issues first fiber tokens. 1 mill (costing .96 mills each) and 5 mill (costing the same).
- 4209--** Fiber token production by Osborne ends.
- 4210--** Ingwerson plastic tokens first issued (costing 1.45 mills each for either denomination).
- 430314** Tax Commission seeks new type of material for tokens. Fiber became war time material, and 1st switch was made to plastic. 50 M Aluminum 1 Mill, 9 Million Brass 5 Mill before switching to fiber. Red dye for fiber became war time material. Ordered 5 M. White Plastic 1 Mill and 5 M. Blue Plastic 5 Mill. Plastic then became war time material, and switched back to fiber for one order of 2 million 1 mill tokens. Costs up to this time were: Aluminum 1.62/1000; Brass 2.48/1000; Fiber .90/1000; Plastic 1.96/1000.
- 430314** Special Note that plastic sales tax tokens were being made out of SCRAP!!!
- 431129** Total of 73,730,000 1 Mill and 14,815,000 5 mill purchased to date, or 44 per capita. More plastic ordered.
- 4311--** State Tax Commission makes plea for citizens to return sales tax tokens to circulation.
- 440401** Legislature passed 10 percent tax on all sales of illegal whiskey!
- 49----** \$25,048,816.15 collected with sales tax this one year, this being over half of all revenues for the state.
- 5202--** Last order of plastic tokens from Ingwerson.
- 52----** About 125,123,155 1 Mill and 20,815,181 5 mills had been produced for all token types.
- 520506** Sales and Use Tax Division issues announcement to begin redemption of outstanding tokens.
- 521106** End of redemption period for tokens and their demonetization on this date.
- 55----** Raised state sales tax from 2% to 3%, motor vehicles remain at 2%.
- 70-----** State sales tax rate of 5%.

MISSOURI CHRONOLOGY

- 1909** Permits cities to collect business turnover tax. St. Louis and Kansas City adopt .1% rate.
- 280103** Occupation License Tax goes into effect in Joplin.
- 280703** Occupation License Tax goes into effect in Carthage.
- 280925** Carthage cuts occupation license tax by nearly 1/3 for select businesses.
- 300616** Gov. Henry S. Caulfield attends conference in Salt Lake City with Gov. William G. Conley of West Virginia speaking on the merits of sales tax, and Gov. Franklin D. Roosevelt of NY on Old Age Pensions.
- 310331** Moberly considers revision of its Occupational License Tax.
- 320324** Neosho hears requests for moratorium on remaining years Occupational License Tax dues.
- 320728** Baxter reduces its levy on its Occupational License Taxes.
- 330210** Scrip plan is suggested for Moberly with 5% Retail Sales Tax, with coupons already produced.
- 330215** Joplin repeals its Occupational License Tax and refunds amounts collected during previous 6 months.
- 331108** Governor Guy B. Parks endorses sales tax to the House committee.
- 331128** House passes a 1% General Sales Tax and sends the bill to the senate.
- 331209** Attorney General Roy McKittrick declares that any such sales tax bill would be unconstitutional.
- 331221** Amended ½% General Sales Tax is forwarded to the senate floor.
- 340101** 1/2% taxes passed including groceries, amusements, public utilities, transient rentals.
- 340106** Governor Park signs Retailers' Occupation Tax Act into law, at 1/2% absorbed by most retailers and was based on the privilege of merchants being able to sell, not on the item sold.
- 340113** Effective beginning date for above law.
- 350103** Governor Park urges legislature to increase sales tax rate from ½% to 1%.
- 350213** Several thousand merchants converge on capital to protest proposed increase in sales tax.
- 350224** "Straw Man" 2% increase is bandied about, mostly to make 1% appear more acceptable.
- 350318** 2% battle continues in legislature with near fights breaking out in the halls of congress.

350327 The House passes the 2% General Sales Tax with a vote of 86 for and 57 against.
350419 Senate finally amends the bill to 1% and sends it back to the House.
350522 House Approves amended 1% General Sales Tax.
350629 Forrest Smith, State Auditor, and G. H. Bates, Chief of the Sales Tax Division, first learn of a proposed mandatory use of sales tax coupons, stamps, tokens, or other form of proof of payment.
350705 Possibility of Federal mill coinage goes before House committee.
350710 Smith is advised it will take 4 to 5 months to get tokens into use, so coupons should be designed as a stop gap measure until tokens can be received.
350716 Smith goes to Washington, D.C. to get definite answer on approval of token system use.
350717 Smith cancels order of 15 Million ALUMINUM tokens as tokens may not be acceptable.
350723 Forrest Smith announces probable use of coupon system for fractional sales tax collection.
350808 U.S. Treasury formally advises that the use of sales tax tokens would be illegal.
350808 Secretary Morgenthau says the President has personally designed the new "Tom Thumb" money.
350814 Attorney General McKittrick says merchants should not have to pay to print their own sales tax cards. Designed by the state to include the individual merchant and the firm's name printed on each card.
350515 Smith says he will go ahead with the "meal ticket" plan.
350815 Any hope of federal mill coinage for this session is shelved by House Committee.
350817 Upon return to Missouri, Smith announces an order of 30 M. "milk bottle cap" tokens from National Manufacturing, the 1 mill to be blue, the 5 mill to be BROWN.
350825 First "Milk Bottle Caps" go into distribution with an additional 10 M. on order.
350827 1% tax rate goes into effect, with the Emergency Revenue Act of 1935. Merchant could not absorb tax which must to be paid by the consumer.
350827 Reports that on the first day of issue, the "milk bottle caps" were already circulating with propaganda (for the G.O.P) stamped on the blank reverse.
350828 First order of "Milk Caps" is exhausted before the first official day of issue is over.
350829 Hundreds of reports pour in of the blank side of the "Milk Caps" being used for all types of advertising and political propaganda, most against the Democrats.
350830 Smith publicly declares that defaced "milk caps" should not be accepted, would not be redeemed and would lead to prosecution if the perpetrators were caught.
350904 Some merchants report that it is rare to see a "Milk Cap" without some form of message on the back.
351118 Smith announces the next batch of tokens will be printed on the back to avoid defacement.
351126 A poll of merchant's stocks of "Milk Caps" show that 77% of those found in circulation have some stamping, writing, pictures, or advertising on the blank sides.
351219 51,000 merchants make their first payments of sales tax receipts.
35---- Rules and Regulations specifically detail how the merchant should issue card scrip for excess sales tax payments or use their own coupon books.
35---- Receipts for sales tax totals \$5,158,000 for the year.
360318 First order of 10 M. 1 mill with reverse printing from National Mfg. of Kansas City is ordered.
360410 Blank reverse "milk caps" announced to be replaced. 57.2 million 1 mill and 15.3 million 5 mill tokens of that type had been produced by National Manufacturing of Kansas City.
360510 First shipments of slightly smaller "milk caps" with reverse printing to gain acceptance and prevent use of propaganda begins distribution.
361228 Governor-elect Lloyd C. Stark recommends hike in sales tax rate to 2% to legislature.
37---- Total of 43.1 million 1 mill and 5.7 million 5 mill smaller size printed reverse "milk caps" produced from National Manufacturing.
370127 General Sales Tax of 2% with use of metal tokens is studied by senate committee.
370202 Redeemed "Milk Cap" tokens are burned in the large furnace at the state penitentiary.
370204 2% General Sales Tax is introduced in senate.
370216 House Committee recommends 2% General Sales Tax.
370324 House votes to approve the bill with 105 voting for it and 27 voting against it.
370517 Senate approves bill by vote of 26 for and only 4 against and sends it back to the House.
370603 Missouri Mined zinc for sales tax token production is part of amendment requirement within this bill.
370606 Governor Stark signs the 2% General Sales Tax into law.
370607 Sales Tax Act of 1937 goes into effect raising rate from 1 to 2%.
370611 Smith receives first castings of the one mill zinc sales tax tokens for approval.
370616 30 Tons of Missouri zinc is used for the first 33 million token order.

- 370617** “Milk Caps” cannot be traded for zinc tokens, but must be redeemed to collect a check.
- 370702** No 5 mill tokens have been ordered by this date.
- 370702** As the “Milk Cap” tokens begin disappearing and few zinc are yet in circulation a severe shortage of sales tax tokens occurs.
- 370713** 27 Million 1 mill and 5 Million 5 mill tokens are ordered with a split in manufacturers. Eisenstaedt Mfg. of St. Louis & Osborne Register, Cincinnati, OH., will both do order as fast as possible to get tokens into use.
- 370714** First announcement that the 5 mill zinc token will have a center hole.
- 370914** 1 Mill zinc tokens begin distribution.
- 370918** The shortage of tokens is so severe that many merchants begin using their own bracket systems.
- 371231** Initial date of expiration for the 1% Occupational Tax which was already superseded.
- 380207** Redemption of “milk bottle caps” continues with 10’s of Millions already burned.
- 380207** 10 Million more zinc tokens are ordered, bringing total to 65 million zinc tokens in circulation.
- 1940** Population: 3,734,654. Sales Tax Collected: \$23,019,000. Average \$6.08 per capita.
- 421204** Zinc use denied because of war demands. 160.4 million 1 mill (66.9 from Scovill, 93.5 from Osborne) and 26.1 million 5 mill from Osborne produced in total. 10 million order canceled by OPA.
- 421204** Shortage of tokens prompts Smith to ask citizens to please get tokens back into circulation.
- 421211** Smith authorizes bracket system because of shortage of tokens. Token use below 27 cents only.
- 421213** Many merchants misunderstand bracket directive and refuse to accept sales tax tokens at all.
- 421220** Temporary bracket system established because of shortage of circulating tokens remains in effect.
- 430202** Bill authorizing use of plastic or other wartime substitute & extension of 2% sales tax submitted to House.
- 430801** 50 Million 1 mill plastic token order placed with receipts expected near end of August.
- 430901** First plastic sales tax tokens begin distribution, as a supplement, not to replace zinc.
- 430920** Very few green 5 mill tokens have yet to be seen in circulation.
- 430930** Temporary bracket system ends, but many merchants prefer it and continue to use it.
- 4310--** Smith demands that merchants drop the temporary bracket system and use tokens again.
- 440229** Letter from G. H. Bates: Gives production as follows: Large Milk Cap – 1 Mill, 57,200,00; 5 Mill, 15,270,000 – Small Milk Cap – 1 Mill, 43,092,500; 5 Mill 5,724,500 – Zinc – 1 Mill 160,354,800; 5 Mill 26,105,500 – Plastic (to date) 1 Mill 29,270,000; 5 Mill 8,865,000. Also notes on Gold presentation pieces.
- 450913** Begin redemption program of zinc tokens.
- 47----** Receipts for sales tax totals \$61,768,357 for the year.
- 530324** Senate approves bill to abolish use of sales tax tokens, 21 for and 11 against, and sent to house.
- 5412--** Last order of plastic tokens. 536.414 million One mill and 109.125 million five mill total produced.
- 611013** Token use officially ended, although they had not circulated to any degree for many years.
- 611013** From 601231 to 611013 14,304,332 1 Mill and 6,808,805 5 Mill tokens are destroyed.
- 621013** Final date for redemption of tokens. Director of Revenue instructed to destroy redeemed tokens.
- 6211--** Only Oklahoma still maintained sales tax tokens on their books.
- 630404** 3% sales tax pushed by Governor John M. Dalton, gets House vote of 86 for, 73 against and Senate vote of 90 for and 68 against the bill.
- 630405** Dalton signs and the bill goes into effect immediately.
- 691101** Voters reject local sales tax authorized by the state in Kansas City and St. Joseph.
- 70----** State sales tax rate 3%.

NEW MEXICO CHRONOLOGY

- 320218** Tax Association of New Mexico forms league to protest any form of proposed sales tax.
- 330113** New Mexico Education Association goes on record in support for a Gross Receipts Sales Tax.
- 340422** Governor Hockenhull calls special session and “Emergency School Tax Act” is passed.
- 340501** 2% state sales tax effective, including practically everything – even real estate brokers and doctor bills. Was called a gross receipts tax with a considerable portion collected in advance.
- 340503** Byron O. Beall, chief tax commissioner, recommends retailers issue scrip or tokens, and acknowledges that he knows of businesses that are already using scrip for sales tax collection.
- 340504** Optic Publishing of Las Vegas begins large advertisements for printing of sales tax scrip coupons.
- 350113** A specific proposal for state issued sales tax tokens if first introduced in the legislature.
- 350212** 2% “Emergency” Sales Tax passes house with state tax commissioner authorized to issue fractional STAMPS to help retailers collect the sales tax.

- 350225 Second "Emergency School Tax Act" is passed to replace the first one and includes provision for use of "tickets, tokens, or stamps" to aid in collection purposes.
- 350628 Emergency School Tax tokens adopted with 1 and 5 mills BOTH of copper from local mines.
- 350630 Original date that the 2% "emergency" School Tax Act was due to expire.
- 350701 Second "Emergency School Tax Act" takes effect the day after the previous one expires.
- 350701 Bureau of Revenue announces tokens have not yet arrived from the manufacturer in Pennsylvania.
- 350702 Initial date that sales tax tokens were due to be issued.
- 350714 \$650 order of 200,000 tokens of both denominations due to arrive soon, but not yet manufactured.
- 350801 1 Mill Aluminum tokens arrive, although the 5 Mill tokens are still delayed. Order increased to \$1000.
- 350803 1st Arrival of the 5 Mill copper tokens distributed to banks for disbursal.
- 350805 U. S. Treasury announces that production of state issued "money" will be deemed illegal.
- 350806 Sen. Ben D. Luchini, Director of the Sales Tax Division, announces tokens will be issued anyway.
- 350808 U. S. Attorney General Cummings assures states that action will not be taken to prosecute.
- 350809 Decision is awaited for the U. S. Congress to approve issue of President Roosevelt's "Tom Thumb" money.
- 350810 Some New Mexican banks refuse to handle the sales tax tokens as they still believe they are illegal.
- 350811 "Play Money" issued by a children's shoe company, resembles a sales tax token enough to pass.
- 350814 200,000 more sales tax tokens ordered, and it is noted that soon 1 Million will have been distributed.
- 360113 Director of the State Sales Tax Bureau announces that 2,500,000 tokens have been distributed, but also makes not that there are few orders continuing for the tokens, and very few merchants still using them.
- 370606 Sales tax tokens are not in general use, and only a few 5 & 10 stores still actively use them.
- 37---- Sales tax yields \$2,362,000 in revenues for this year.
- 380116 Many merchants now refuse to accept sales tax tokens at all.
- 390304 2% Use Tax passes Senate vote.
- 390701 2% Use tax goes into effect.
- 40---- Population: 531,838. Sales Tax Collected: \$4,198,000. Average \$7.89 per capita.
- 410216 Bill to adopt replacement of the tokens with an stamp plan similar to Ohio is introduced in House.
- 410904 It is rare to see sales tax tokens in use, with only a select few 5 & 10 stores still using them.
- 420101 1 Million plastic 1 mill to replace the aluminum and 250,000 plastic 5 mills to replace copper are ordered.
- 420617 1st Receipt of plastic tokens at 2.24/1000 cost. Aluminum would have been cheaper by \$700 but the metal is now considered a war time necessity. \$2800 total cost for 1,250,000 plastic tokens.
- 471030 Ingwersen is low bidder at \$1.86/1000 for last recorded issue of plastic sales tax tokens. 1 million 1 mill plastic and 250,000 5 mill plastic ordered again. Note that plastic at this late date indicates fiber tokens would have been the last produced, and possibly not even distributed, leading to their present day rarity.
- 490701 Stolaroff, M&D and P&S all state that this is the date STT's were abolished, but see below in 1953.
- 530213 House Bill 218 to repeal the use of sales tax tokens is introduced in the House.
- 530306 House Bill 218 is passed by the House to repeal sales tax token use.
- 530320 Above Bill is passed by the Senate to repeal the use of sales tax tokens and sent to the Governor.
- 530820 It is noted that there remains \$18,602 in the revolving fund for redemption of sales tax tokens which could now be released for the School Tax Receipt Fund.
- <54---- There is not a shred of information about any redemption program at any time thus far discovered.
- 690701 Increased state sales tax from 3% to 4%. Municipal sales tax is eliminated and repealed.
- 700101 One of the highest tax rates with \$179.59 of every \$1000 income collected by state.
- 8211-- 5 Mill Black Fiber sales tax token becomes first state issue to sell for over \$100.00 as a collectible item.

NORTH CAROLINA CHRONOLOGY

- 291201 Anti-sales tax rhetoric begins appearing in newspapers, however, most of the "sales taxes" are excise.
- 310326 House debates a General Sales Tax as one of four options for over 4 hours.
- 310527 Revenue Act of 1931 approved. Wholesalers \$12.50+, retailers \$5+ each six months, specific amounts levied based on gross sales totals for period. Ratified by legislature so governor had no power of approval or veto.
- 310601 Revenue Act of 1931 takes effect.
- 310618 The senate defeats a General Sales Tax on the floor immediately.
- 330113 A Gross Sales Tax of 4/10th percent is debated on the house floor.
- 330202 Sub-committee of the Joint Finance Committee authorized to explore the options of sales tax levies.

- 330214** Extremely strong opposition to a sales tax by both political parties is a continued battle.
- 330515** Emergency Revenue Act of 1933 approved and ratified by legislature so that governor has no power of approval or veto.
- 330519** The 3% Retail sales tax MUST be passed on to customers, and this is the first time such mandatory collection of sales tax from the purchaser is a part of any state's laws.
- 330520** Revenue Committee is directed to explore possibilities of fractional stamp issues for payment of sales tax.
- 330630** Commissioner of Revenues strongly urges the use of a sales tax stamp plan for collection of levy.
- 330701** Above takes effect. Gross sales tax of 1/25th of 1% for wholesalers, 3% for retailing. Excluded food and medicine, included amusements and transient rentals. Maximum tax on any single article \$15.00.
- 350320** Abolition and repeal of the 3% Retail Sales Tax never makes it out of house committee.
- 3504--** First appearances of dated Sales Tax scrip, almost all from 'chain store' 5 & 10 type locations.
- 350630** Initial date set for the expiration of the Emergency Revenue Act of 1933.
- 36----** Gross sales Tax of General Sales collects \$10,184,000 in this year. Foods remain exempt.
- 370415** 1st confirmed newspaper listing of use of Sales Tax scrip, mostly in 5 & 10 stores.
- 370910** Fair Tax Association is formed, specifically against the sales tax and its repeal.
- 390515** North Carolina Supreme Court upholds validity of Retail Sales Tax laws.
- 390619** Fair Tax Association vows to appeal the North Carolina Supreme Court's decision.
- 391117** United States Supreme Court refuses to review the North Carolina Supreme Court decision.
- 40----** Population: 3,521,623. Sales Tax Collected: \$12,203,000. Average \$3.41 per capita.
- 41----** "Essential Foods" become sales tax exempt.
- 691101** Vote on proposed local sales tax of 1% rejected by 3 out of 4 voters.
- 70----** State sales tax rate at 3%.

OKLAHOMA CHRONOLOGY

- 321111** J. T. Gray, State Legislator, announces plan to advocate a 2% sales tax based on Mississippi laws.
- 321216** State Treasurer, Ray O. Weems, suggests General Sales Tax as best source for new revenues.
- 330309** 2% Retail, 1/8% wholesale & Manufacturing including utilities and auto dealers proposed in House.
- 330402** 2% Retail and above passes House by vote of 64 for and 36 against.
- 330413** Governor William H. Murray seeks amendments to above bill with attachment of emergency clause.
- 330416** In retaliation, the House kills the amended version by a vote of 62 against and 30 for the bill.
- 330417** House approves a new amended version of the 2% General Sales Tax.
- 330417** Governor Murray signs the first 1% state sales tax into law, which was repealed before becoming effective.
- 330417** Farm Union immediately calls for petition for a referendum on repeal of sales tax and abolition of same.
- 330527** House amends the bill back to 1% with no exemptions.
- 330708** 1% state sales law becomes effective without governor's signature and includes just about everything.
- 330908** 10,000 retail merchants have still not obtained licenses.
- 350414** Governor Marlon attempts to restore a 2% General Sales Tax.
- 350424** Signs New 1% Oklahoma Consumer's Sales and Service, with sales tax tokens or coupons first authorized.
- 350501** 1st Oklahoma Costumers' Tax Act supersedes previous 1% sales tax act due to expire at the end of June.
- 350502** H. L. McCracken, Chairman of the Tax Commission, announces that Sales Tax Coupon books will be printed in the very near future, consisting of 1/4c scrip to 3/4c scrip in a single booklet for use anywhere.
- 350630** Scheduled date that the first 1% state sales tax was due to expire.
- 351115** Tax Commission studies sales tax plan with 1 and 5 mill sales tax tokens proposed.
- 351202** 20 Million sales tax tokens are ordered from Osborne Registry. Both denominations to be made of aluminum, 1 Mill ROUND, 5 Mill SQUARE.
- 351206** E. L. Richardson STOPS manufacturing of tokens as the round token works in pay telephones.
- 351217** New order again placed with Osborne, this time for 1 Mill in aluminum and 5 mill in brass, both to be round with center hole. 1 Mill costs \$1.50/1000, 5 Mill costs \$1.80/1000. 20 Million again ordered.
- 360106** Expected first delivery date by Osborne is delayed.
- 360130** Commissioner R. D. Thomas says 16 million 1 mill and 4 million 5 mill have been ordered from Osborne.
- 360201** First sales tax tokens issued, produced by Osborne, in 1 mill aluminum and 5 mill brass with the Legends "CONSUMERS TAX CHECK", begins distribution.

- 360206** Federal Authorities notify Oklahoma that its Old Age Pension law adopted in December by special election is not in line with the federal law.
- 360216** Amendment No. 4 passed to comply with Federal requirements for Old Age Pensions and Unemployment Insurance.
- 360226** Governor proposes an additional 1% sales tax to meet the federal requirements for matching funds.
- 360701** Ballot for State Question 226, Initiative Petition 155 to increase the sales tax by 1% for old age pensions.
- 360709** State Constitution is amended to allow payments of pensions to the elderly, as referendum clears.
- 360815** First "PENSIONS" tokens begin distribution.
- 361007** Senator Jack Rorschach proposes constitutional amendment to limit sales tax to a maximum 2% rate.
- 370309** Bill to renew sales tax and broaden base effective entered into House.
- 370426** House defeats Use Tax Bill with crushing vote.
- 370504** Second Consumer's Sales Tax act increases sales tax rate to 2%.
- 370710** First tokens "FOR OLD AGE ASSISTANCE" begin distribution.
- 3806--** A total of 43,355,000 1 mill and 7,394,000 5 mill tokens of all types in circulation by this date.
- 380621** L. M. Nicols, Chairman of the Board of Affairs, announces that Macalester Penitentiary will begin minting sales tax tokens at that location in about 3 weeks.
- 390329** Senate passes Third Consumer Sales Tax act and forwards to the governor.
- 390415** Third Consumer Sales Tax act with no changes to rate or revenue assignments.
- 40----** Population: 2,336,434. Sales Tax Collected: \$10,951,700. Average \$4.68 per capita.
- 4111--** Metal tokens replaced by fiber because of the needs of the war industry for the metal.
- 420723** Some Tag Offices, which distributed sales tax tokens, report that they are completely out of tokens.
- 430201** Senate revives sales tax tokens against measure attempting to repeal their use.
- 4311--** Pressboard tokens replace fiber tokens, again because of war industry needs.
- 450303** House votes down an attempted bill to raise the sales tax rate from 2 to 3%, 50 against to 49 for.
- 45----** Significant decrease in token usage after the close of World War II.
- 500402** Redemptions of tokens are more than the new amounts ordered for many months in a row.
- 52----** Last known purchase by state of pressboard sales tax tokens from Label House of Oklahoma City.
- 630619** Governor Henry Bellman signs law abolishing the use of sales tax tokens to be replaced by brackets.
- 630701** Sales Tax Token system abandoned, to be replaced by bracket system.
- 630928** End of Redemption period for sales tax tokens.
- 6310--** Remaining tokens given to Goodwill who sold bags of them for 50c each for many years.
- 640701** Remaining \$100,000 in Tax Token account transferred to Oklahoma Aeronautics Commission.
- 65----** Attempted to raise state sales tax from 2% to 3% but was voted down by referendum election.
- 70----** 2% state sales tax plus city sales tax where applicable still in effect.
- 80----** Hoard of over two million sales tax tokens discovered in dump and saved by operator.

UTAH CHRONOLOGY

- 320725** 1st mention of a sales tax to relieve unemployment put forward by relief workers.
- 330225** The Vernon-Gammeter Sale Tax bill goes to a public hearing where it is violently attacked.
- 330227** Senator John M. Wallace introduces a 2% Retail Sales Tax into the Senate.
- 330321** Emergency Revenue Act of 1933 approved $\frac{3}{4}$ of 1%, except malt at 5%.
- 330427** Merchants in many communities approve of a stamp system for payment of sales taxes.
- 330531** George A. Critchlow, Chairman of the State Tax Commission, says that the sales tax may be passed on to the customer or absorbed by the merchant, either way.
- 330601** Emergency Revenue Act of 1933 becomes effective.
- 330718** 2% Retail Sales Tax bill passes the Senate with two amendments rejected.
- 330803** Above 1st Act superseded by below Act, increasing rates to 2%, except malt at 10%.
- 330804** 2% state sales tax effective and included groceries, amusements, and public utility bills.
- 330805** Utah Retailers' Association agrees to own bracket and includes the "Transfer Slip System" so the consumer can pool his purchases up to a 74 cent total when paying 1 cent in sales tax with slip.
- 330815** Confirmation that the merchant sales tax scrip is in use in Ogden.
- 330829** Wright's Store, in Ogden, advertises that sales tax transfer slips are in use to avoid overcharges.
- 331217** 1900 Name petition present to subcommittee of the Tax Commission by merchants who plead for the state to issue sales tax scrip cards that can be used anywhere in the state.

331218 Confirmation that merchant sales tax punch cards are being used in Salt Lake City.
340107 Tax commission approves the use of merchant issued sales tax scrip being used “in many establishments”.
340318 Critchlow pushes for an equitable Use tax, mostly to quiet border problems with merchants.
350401 Date originally designated as the end of the 1933 Emergency Revenue Act, which was superseded.
350909 Tax Commission issues order not to collect sales tax on sales under 33 cents.
360426 Use Tax “redefined” by tax commission attempting to by-pass legislative necessity.
360602 Constitutionality of the sales tax law is taken under advisement by the Utah Supreme Court.
361223 Provo adopts municipal sales tax of 1/10 if 1% on Gross Sales Tax.
370101 Effective date of the Provo municipal Gross Sales Tax.
370205 Use of sales tax tokens is recommended by the House Tax Committee.
370317 Governor Blood approves Emergency Revenue Act of 1937, which includes sales tax tokens.
370318 Utah Tax Commission announces order of 10 million sales tax tokens to be in use by 370701.
370319 Order is reported to be for 10 Million 1 Mill tokens and 2 Million 5 Mill tokens, both in aluminum.
370323 Use Tax Act approved at 2% rate signed, which also allowed for use of tokens.
370404 Osborne Register Co. is awarded order for 7.5 Million 1 Mill & 1.5 Million 5 Mill tokens costing \$14,895.
370511 First Emergency Revenue Act of 1937 becomes effective with 2% rate.
370612 First Emergency Revenue Act of 1937 amended also included token provision.
370615 Tax Commission announces 6 Million tokens ready for distribution with 4 Million more on the way.
370622 TAX COMMISSION reverse is confirmed as being the first legend used on the first issue of 1 Mill aluminum tokens as a photo presented this date clearly shows the use of this legend.
370701 Use Tax Act becomes effective.
370701 First issue of sales tax tokens, the 11th state to do so. 47 months after initial dual sales tax went into effect and 45 months since the 2% sales tax was initiated.
3707-- Mass protests throughout Utah against the sales tax and the tokens.
390114 A total of 18,520,000 1 Mill and 3,530,000 5 Mill tokens distributed to date with additional 1,320,000 1 Mill and 954,000 5 Mill tokens still in stock.
390320 Second Emergency Revenue Act Approved, excluded schools, churches and charities.
390701 Second Emergency Revenue Act becomes effective, sales tax MUST be passed on to consumer.
40---- Population: 550,330. Sales Tax Collected: \$4,199,000. Average \$7.63 per capita.
410612 Aluminum no longer available because of war time needs. Low bid for 5 Million tokens from Woodruff Co. of Auburn, N.Y. for plastic tokens at a cost of \$2.10/1000 + \$1273 for molds. This order was later canceled, but patterns had been received prior to cancelation of order.
410830 7 Million plastic tokens finally ordered from the Relite Corp. of Boulder, Co.
410930 6 Million 2 Mill Plastic and 1 Million 5 Mill plastic still on order from Relite Corp. without delivery.
4201-- 30.2 million one mill & 4.3 million five mill issued before aluminum declared as war demand halted the availability of aluminum.
4202-- First issue of plastic tokens in 2 and 5 mill denominations. One mill tokens NOT minted yet.
421109 Total purchases for all tokens were 34 Million 1 Mill, 11 Million 2 Mill, 5.73 Million 5 Mill of all types.
4307-- First call for bids for 1 mill denomination plastic tokens. Aluminum 1 mills still available until this date and the 1 mill plastic were not ordered until 17 months after the 2 and 5 mill plastics.
430717 1st time plastic 1 mill tokens were actually placed on order.
460904 Mutilated sales tax tokens are redeemed and destroyed on a regular basis prior to any redemption.
490203 HB-183, a measure to abolish the use of sales tax tokens enters House floor.\n
490423 Finance Committee takes bids for 1 Million 5 Mill and 1.5 Million 2 Mill plastic tokens. Low bids list cost at \$1.41/1000. This is listed as an annual replacement.
501106 Tax commission declares that they will not order any more sales tax tokens after this date. A total of 20.4 million one mill, 32.3 million two mill and 13.2 million 5 mill plastic tokens.
510329 Tax commission officially abolishes the use of sales tax tokens.
510330 Announces redemption of sales tax tokens will occur “for a reasonable period of time”. 1 Million on-hand.
5104-- Many millions of sales tax tokens are given to charities to redeem for cash.
510504 Use of sales tax tokens ends. Replaced by bracket system.
510915 Last “official date” for redemption of tokens, although small quantities were redeemed thereafter.
511002 State reports 1.4 million 1 mill, 2.2 million 2 mill & 1.4 million 5 mills redeemed and destroyed, with 95.4 million tokens remaining unredeemed from their 14 years of use history.
690401 State sales tax increased from 3% to 4%, plus local sales tax where applicable. Salt Lake City had an additional .5% city sales tax.

930601 Richard Johnson is able to confirm that Ingwerson was a manufacturer of the plastic issues.

WASHINGTON CHRONOLOGY

- 330120** Emergency Classified Business and Occupational Tax introduced to legislature.
- 330315** Above passes the Legislature and is signed into law this date by Governor Clarence D. Martin.
- 330321** Tax Act Upon Business Activities (Gross Sales Tax) passed with three paragraphs vetoed by governor.
- 330801** Called a gross sales tax with varied rates from 3/10th of 1% to 5%, included groceries and transient rentals. Paragraphs vetoed by the Governor effected emphasis on the sales tax.
- 340118** Governor Clarence D. Martin signs HB-196 extending provisions of the Business Tax Law that ranges from 3/10th of 1% to 3% but encompassing many more business types.
- 341205** Senate passes the 2% General Sales Tax.
- 350227** State tax commission already announces plans for use of sales tax scrip booklets for payment of tax.
- 350316** House refuses to concur with Senates amendments by a vote of 54 against to 30 for amendments.
- 350325** HB-237 signed by Governor Martin which includes the 2% General Sales Tax and token or scrip use.
- 350325** Revenue Act of 1935 passed including 2% General Sales Tax and requirement of scrip or tokens.
- 350404** Immediate protests against tax tokens begin from street car and bus operators & the telephone company.
- 350405** State tax commission changes its original size for sales tax tokens from smaller to larger than a nickel.
- 350408** 2 Million tokens ordered from Metal Products Manufacturing in Seattle.
- 350424** Superior Judge Roscoe R. Smith enjoins State Tax Commission from issuing sales tax tokens or from proceeding with enforcement of the clause in the sales tax laws prohibiting merchants from absorbing tax.
- 350428** 600,000 of the 2 million order of the new aluminum sales tax tokens delivered to the state.
- 350429** Judge John M. Wilson issues temporary restraining order against Sales Tax Commission from proceeding with the enforcement of the sales tax laws.
- 350430** Sales Tax Commission gives notice that it will enforce the sales tax laws as they are written.
- 350501** Revenue Act of 1935 goes into effect with 2% retail sales tax.
- 350501** First Metal sales tax tokens are issued. The very first state issued tokens in the United States.
- 350501** State issued tokens inadequate for needs and merchants were allowed to issue scrip.
- 350501** Spokane Chamber of Commerce orders 400,000 paste-board emergency scrip until tokens arrive.
- 350502** Tenino, Washington begins issuing wooden sales tax scrip.
- 350503** Superior Court opens case against the sales tax on the basis of discrimination of collections.
- 350507** Judge rules in favor of the state that tokens and the sales tax are not unconstitutional.
- 350508** Centralia Chamber of Commerce places first order for 30,000 substitute paste-board sales tax scrip.
- 350508** State Tax Commission announces that 125,000 tokens a day are being produced and distributed.
- 350514** Due to continued token shortages State Tax Commission approves scrip issue by the state.
- 350516** State begins issue of 6 M. blue series B state scrip because of continued token shortages.
- 350520** Second issue of 2 M. more blue series B state scrip printed and are put into circulation.
- 350524** Centralia, with 50,000 scrip already purchased, orders another 10,000 this date.
- 350601** 3.5 M. aluminum tokens and 7 M. series B state scrip had been placed into circulation.
- 350602** State bans use of bracket systems as it is believed that there are sufficient tokens in circulation.
- 350711** State Supreme Court hears suit against legality of tokens and constitutionality of sales tax.
- 350713** Notices mailed by state to trade groups that 5 M. more aluminum tokens had been ordered and were set for delivery on 350801.
- 350715** U. S. Department of Treasury declares sales tax tokens unconstitutional production of money.
- 350716** Washington State Tax Commission declines to discontinue token production without specific court injunction, as per T. M. Jenner of that department.
- 350731** Date the initial Tax Act Upon Business Activities was set to expire.
- 350801** U.S. House Committee rejects Secretary of the Treasury Morgenthau's proposal for the federal government to issue fractional cent devices.
- 350805** T. M. Jenner receives letter from Secretary Morgenthau that there would be no interference with Washington states continued use of sales tax tokens.
- 350806** State Supreme Court rules that both tax tokens and sales tax are legal and constitutional.
- 350806** State Tax Commission places order for another 500,000 aluminum sales tax tokens.
- 361101** George Magee, Jr. issues U.S. Sales Tax tokens booklet listing several scrip that remain unknown today.
- 390124** Bill brought forward in House to change sales tax tokens from 2 mills to 1 and 5 mill denominations.

- 40---- Population: 1,736,191. Sales Tax Collected: \$20,689,000. Average \$11.90 per capita.
- 410318 Governor Arthur B. Langlie signs 3% sales tax increase into law.
- 410404 State Tax Commission attempts to purchase plastic tokens, but is told the war effort has priority rights for plastic and plastic tokens could not be delivered on time.
- 410406 Washington becomes first state to order sales tax tokens in fiber, to be made of unused army foot-locker material. It is noted that a few red patterns were issued, that the first order of fiber tokens will be olive-drab, but that the next order will be a brilliant green fiber.
- 410501 Revised 3% sales tax goes into effect. Tokens revalued at 1/3c, & were used only on sales of 29c and less.
- 410502 Tax commission hires printer to produce patterns for "series D" state cardboard scrip which were never actually produced or issued. The two patterns reportedly produced are unknown today.
- 4105-- First issue of fiber sales tax tokens, produced by Converters, Inc. at \$1.71/1000.
- 4105-- Some merchants and municipal branches again resort to scrip issues because of token shortages.
- 4106-- Size of first fiber tokens reduced by .002 inch so they did not work in Canadian pay telephones.
- 410601 Sales Tax Commission has \$118,458 dollars set aside for redemption of scrip and aluminum tokens.
- 4208-- Fiber tokens with center holes replace the solid fiber types due to manufacturing difficulties.
- 4311-- Green plastic sales tax tokens first issued. Produced by Ingwerson at \$1.45/1000.
- 4509-- Second type of metal sales tax tokens is again put into use.
- 4608-- Note that many catalogs place this as the date for the second aluminum issue, which is incorrect.
- 461124 Governor Mon Wallgren suggests that sales tax are no longer needed.
- 510125 Bill to eliminate the use of sales tax tokens is introduced in the Senate.
- 510221 Senate votes to eliminate the use of sales tax tokens 43 against continued use to 0 for continued use.
- 510305 House votes 89 for and 7 against elimination of the use of sales tax tokens.
- 510308 Governor Langley signs bill into law officially ending use of sales tax tokens on the first of April.
- 510401 Official date for the end of the use of sales tax tokens in the state. Redemptions begin.
- 5105-- Many charities begin collecting sales tax tokens for redemption to be used for their organizations
- 510630 End of redemption period for sales tax tokens.
- 510707 17,156,235 sales tax tokens actually redeemed during this last redemption period.
- 520717 In total during the 16 years that sales tax tokens were used 183,877,227 with a face value of \$612,974 were purchased by the state of Washington.
- 650601 State sales tax rates increased from 4% to 4.25%.
- 670701 State sales tax rates increased from 4.25% to 4.5%.

WEST VIRGINIA CHRONOLOGY

- 210320 Gross Sales Tax at .5% for everyone – Retail, Wholesale, Manufacturing – introduced in House.
- 210503 Gross sales tax from .2% to .4% of gross receipts tax approved.
- 210701 Above Gross Sales Tax Act becomes effective.
- 23---- Gross sales tax raised 75% of the total revenue for the state in this year.
- 250605 Gross Sales License Tax Law passed this date.
- 250701 Effective date of above with base for the Gross sales tax broadened and rates increased.
- 270517 U. S. Supreme Court upholds State court that the Gross Sales Tax is NOT unconstitutional.
- 310701 Rate for Gross sales tax increased to .5%. Gross sales under \$10,000 exempted. \$4 M. raised this year.
- 330526 Gross Sales and Income Tax Law passed, 15/100 of 1% to 6% variable rates.
- 330527 Above listed third incarnation of the Tax Law becomes effective the day after approval.
- 33---- 2% gross income tax passed, including practically everything except personal and professional services.
- 340401 First "real" sales tax becomes effective at the 2% rate.
- 340402 "Meal Ticket" and "Due Bill" sales tax scrip is used immediately by many stores and restaurants.
- 340429 Coal Mine companies begin issuing penny scrip specifically to pay for sales tax transactions.
- 35---- 2% retail sales tax renewed by legislature and signed into law, with an emergency contingency.
- 36---- Gross Income Tax yields \$8,611,000.
- 37---- 2% retail sales tax becomes a permanent fixture without the emergency contingency.
- 400901 Confirmation that sales tax scrip is in use at this time.
- 40---- Population: 1,901,974. Sales Tax Collected: \$23,389,000. Average \$12.29 per capita.
- 420430 Printer in Charleston advertised to print sales tax slips in pads for the merchants business.
- 420610 A different printer, again in Charleston, also advertises to print sales tax slips for merchants.

- 430701** New law exempts food and any purchase below 50 cents. Revised bulletin of 1 July 1947.
51---- Last REPORTED date for use of sales tax slips, memorandum, or other house money.
550825 West Virginia Sales Tax Department bans use of sales tax slips, memorandum or other house money.
650701 Raised sales tax from 2% to 3% on a permanent basis. Tax starts at 6 cent purchases, resulting in a 16.7% sales tax rate for such a 6 cent purchase.

OUR SECRETARY AND TREASURER

Jim Calvert

I was born in a small town just south of Seattle in the fair state of Washington. My early interest in sales tax tokens was due to the fact that if you could find three of them you could buy a penny candy. This developed into a quest to find out about different types of sales tax tokens.



At age nineteen I joined the Marine Corps and set aside my collection for the next few years. I married my wife Lorraine 53 years ago and we had three children, Barbara, Linda and Michael. My interest in tax tokens continued but I had not connected with anyone who had much knowledge and I was busy with raising my family. In 1999 I found the internet and then the ATTS. My children have given me 12 grand children who have blessed me with 15 great grandchildren with one more due soon. While family is still my top priority I still find time to study and work for the ATTS.

Editor's Note: Jim Calvert has the finest stock of scarce and rare sales tax tokens of any collector I've ever known. He did not hesitate to buy duplicates of rare pieces when they became available. Consequently, if you haven't already contacted Jim about his items for sale, you should do

so. More than likely, Jim will have something you want and he LOVES to trade, too. See his address and email address on the back page of this ATTSN.

I've corresponded with Jim for the better part of two decades and we've swapped many thousands of emails during that period. We've also had the good fortune to visit and stay with one another at his home in California and my home in Minnesota. You could not possibly find a nicer couple than Lorraine and Jim.

If you haven't corresponded with Jim before you should take the time to do so. He is one of the guys that makes our hobby possible by his dedication and unstinting contributions of both his time and his talents.

I count Jim as one of my best friends, not just in the hobby, but in the 'real world' too.

The truth is that if Jim really took the time to tell us about his amazing life in any detail, we would have to have a long single issue just for him! Semper Fi!

A BRIEF BIOGRAPHY OF OUR PASSIONATE PRESIDENT - JOHN OSTENDORF



John Holding U. S. Civil War Store Cards

Monte asked Jim and I to do bios for the Newsletter, so here goes. I've been collecting coins since I was 10 years old. Like many of you, I started with Lincoln cents. My dad had collected coins in the 50s and sold them all in his youth. He warned me against selling as he felt that that he had been ripped off when he sold his own collection. He bought me a penny board and he would let me go through his change to fill holes. Sound familiar?

Well that was in the 1970's, so of course there wasn't much to get out of change. Wheat cents would rarely turn up and when they did, they were usually extremely common stuff from the late 1950's. So it didn't take me long to figure out that if I was going to be a serious coin collector; plucking coins from circulation wasn't going to work. I was going to have to earn money to buy coins. Of course that was going to be mail order since I lived in a small town in New Mexico and it was a long time

before Al Gore invented the internet!

My modest income as a kid (and then when I enlisted in the Army) meant I always had a modest collection. I stuck with it though as my dad would ask from time to time and I knew it made him proud. Mail order kind of led me to foreign coins and I really enjoyed learning about the history and geography of remote locations. The coins themselves had little value, but I enjoyed them immensely. There's something weird about collectors - we

need to complete sets of things. So naturally, I wanted a coin from every country in the world.

That kept me busy for years as well as going from set to set of various U.S. issues. I collected all the Lincoln cents, dimes back through the Barbers, halves, Morgan dollars were almost complete, etc. The foreign coins were still more interesting to me than the U. S. date and mint mark sets. As we entered the 1990's I had been collecting for 20 years and still didn't have much of a collection. It was more of an accumulation. My "one per country" collection probably had about 300 countries (many long gone) and I ventured into German and French municipal notgeld to gather more "issuing authorities". Emergency money also had a certain appeal for me. It's hard to describe, but you really see the ingenuity demonstrated when people needed to issue emergency money. There's also considerable history behind those emergency issues. All of these off-shoots of my collecting were very appealing to a "weirdo" like me.



John with his oldest daughter Holly at right, who is now a senior in High School, and his younger daughter Megan who is a freshman in High School. They are standing at the location of the First United States Mint.

Fast forward to the mid 1990's and I was at a local coin show in the Dallas area with money to spend and nothing to spend it on (sound familiar exnumists?). I happened across some sales tax tokens and promptly spent about \$20 for a bunch of very common STTs from about 10 different states. Yes, I got ripped off that day and I'm really glad I did!

Owning some STTs made me go look for a reference book on them (oops, wrong order, as we all know we should buy the book before the coin or token). I found this form of emergency money to be very fascinating. I promptly became a member of the ATTS and this led me to discover other categories of exonomia. Dang it! I should have been collecting this stuff all along!

STTs led me to Civil War tokens, Depression Scrip, and other exonomia. The last twenty years of my exonumistic (editor's note – yes, I just made that word up) hunting has been so rewarding! I have made great friends and met or at least corresponded with many "big name" numismatists along the way. I've written a couple of books, a number of articles, and helped others with their own books and articles. It has been a fantastic experience and I enjoy the hobby immensely. There are still many research opportunities available and I look forward to the next 20 or 40 years of being a true numismatist/exonumist!

My personal life stays pretty busy. I am married with two teenaged daughters who I am very proud of. We did soccer for about 10 years and I coached both of their teams. Now they are focused on school and soon college. Mom helps out more with school and education because she's a lot smarter than I am.

A favorite memory of mine was the ANA convention in Chicago a few years ago when a number of us ATTS members had a meeting at the convention, many of us had dinner together, and the best part was a "show and tell" held in one of our rooms at the hotel. Monte, Jim, and Bob Frye brought a ton of really cool stuff. I brought a few things. It was awesome. I would love to do something like that again in the future.

Well, that's about it. Monte asked for a "bio" and there it is. Many of you already know me. I will be a numismatist until the day I die. I love the research, the challenge of collecting, and there are so many areas of exonomia that interest me, that I'll never have a chance to explore them all, but I'm going to get to all I can!

Editor's Note: John has a beautifully displayed collection. Although he was unable to bring his collection to the Chicago show he mentions above, I was fortunate to visit with him in his home town in Texas and was able to get good photos of some of his rarest pieces.

John will do (almost) anything to make our organization better and always answers any contact he has with fellow collectors. While I may have had thousands of emails exchanged with Jim Calvert, I'd guess it's more like tens of thousands of emails that John and I have sent one another. If you are looking for help on any subject, don't hesitate to see John's contact information on the back page of this ATTSN. If he can't answer any concern or question, he will know who can. I count John as a very true friend, which is the greatest praise I could give.

WANTED

Good quality .jpg file photos of your best tokens, rolls, boxes, bags, or related memorabilia. All submissions will be given recognition in the new catalogue at the point of entry to the owner and/or submitter. Likewise, if you would like to write a short report about how you found those items, why they are your favorite, or any history you may have discovered, then I'll work up a short entry here in our ATTSN too.

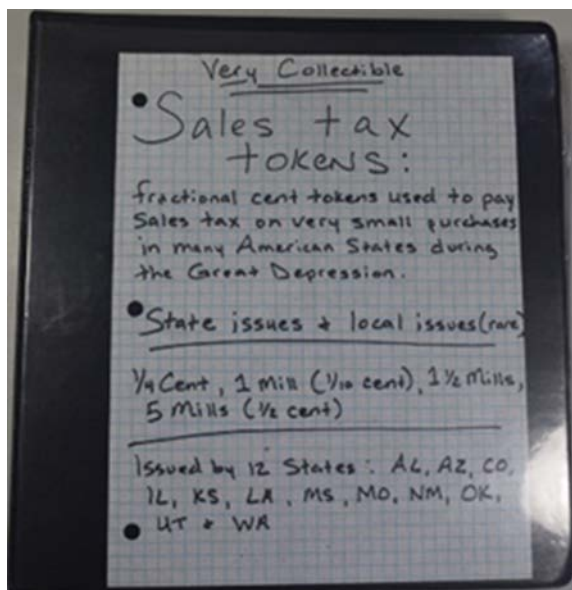
Dig out your collection and look for your best goodies. We would love to see them too. Submit to: moxking@aol.com, or via address at the back of this ATTSN.

Sales Tax Tokens Online

160522 to 160818 – 1343 Lots Closed, 626 Sold

Ralph Harnishfeger

With Additions from MCD



At left is a binder with 171 mostly if not all different tax tokens from 12 states attributed in 2x2's sold for **\$115.00** with shipping on 160712. The seller indicated there were some rarer local issues although a quick scan did not locate any I would consider to be exceptional.

At right is a roll of Arizona 1 Mill tokens that sold for **\$103.50** with shipping on 160729. Although this was on a buy it now of \$125 or best offer, we know it sold for the \$100.00 best offer because it was sandwiched in between two \$100.00 sales.

The seller has been relisting this lot over and over again for many, many months. Although actual sales must be accountable in any value assigned, this lot probably sold for a good deal more than it's average over the years.



Less than 24 hours after being listed on 160819 as a Buy It Now for **\$100.00** this scarce Doersam's Clock from Columbus, Ohio was snatched up. The only thing that might have made the buyer cry a bit was that immediately after they bought this for \$100, two more examples were offered at a Buy It Now of \$50 by the same seller. The first one was considerably nicer, which helps.



A large group, photo and description support the statement of hundreds, sold on 160708 for **\$58.00** with postage. The listing description mentioned many states as being represented including PA?

On closer examination it could be seen that there were a number of transportation tokens mixed in, with at least one of those from Pennsylvania. So it's pretty certain that no sales tax tokens from Pennsylvania were included. Those would have been very visible in such a pile!



This vintage lot of over 250 sales tax tokens weighed in at one pound even and sold for **\$49.49** with postage on 160606.

Although nothing too fantastic appeared at first glance there was at least a few truly mint state tokens included, plus a fair number of different types and varieties. This would be an excellent box for a beginning collector to sift through, as there were probably many holes that could have been filled with this interesting selection. It did not appear to have been picked over and was at least as nice as the previous lot.

A medium grade EF Witt, Illinois sold on 160626 for the respectable price of **\$49.00** with postage, with a Thurston County Independent Tenino Wood selling on 160626 for only slightly less at **\$46.20** with postage and yet another Witt sold on 160703 for **\$44.05** with postage and yet

a third example of the Witt, Illinois token selling on 160717 for **\$29.36**. Note that all 3 of the Witt tokens were sold by the same seller who must have found a small hoard of those scarce pieces.



To the left is one page of a small collection of 79 sales tax tokens and a few OPA tokens mixed in that sold for a decent price of **\$31.77** on 160804.

While all of the tokens appeared to be common R1 to R3 examples, and many of them appeared a little worse for wear, it did demonstrate someone's attempt to collect a small sampling of sales tax tokens.

We can only hope that whoever was able to purchase this collection will be another collector in the beginning of their goal to round up a complete set of sales tax tokens.

To the right are stacks of 454 Oklahoma sales tax tokens weighing in at 14.4 ounces that sold on 160727 for a relatively cheap price of only **\$28.92** with postage. Single state hoards offer the best chance of finding something scarce or even a tough error.



The following lots sold for under \$30.00, and in most cases are easy to understand with the briefest explanation. All prices include postage, as follows:

\$25.00 160807	275 MO plastic	\$18.60 160727	19 AZ
\$21.38 160717	3 Common WA Scrip	\$16.50 160718	120 Mixed
\$21.24 160631	100 Mixed	\$15.00 160810	524 Mixed
\$20.50 160731	483 OK Tokens	\$14.25 160811	50 MO Reds
\$19.99 160606	71 Mixed	\$ 9.99 160606	5 Common Il. Metal
\$19.99 160608	200 MO Reds	\$ 9.70 160720	43 MO Milk Caps
\$19.98 160629	41 Mixed		

My advanced search in mid-August for lots with sales tax tokens excluding lots with the words OPA, TT, junk, plate and bus found 72 lots. A similar search with just "tax tokens" found 167 listings including the most expensive lot sold this reporting period which was missed in the first search. It is sometimes helpful to cast a wider net by using a mix of search terms and several different searches. If you have the time to spend just using "tokens" alone, you will find some very interesting lots for the more general token collector. The down side of this approach is that using that term yielded 12,047 lots to look at this quarter. Happy collecting, Ralph

SECRETARY/TREASURER'S NOTES

Jim Calvert R-533
February 1st to May 1st, 2016

Pay Pal on our website [http: www.salestokens.org](http://www.salestokens.org)

Any questions or information needed please give me an email at
jnlcalvert@gmail.com or call 805-540-8778.

FINANCIAL REPORT

May 1, 2016 – September 30, 2016

Beginning Balance	05/01/2016	\$2619.20		
Balance	06/30/2016	\$2619.20	Expenses \$264.64	Income \$ 0
Balance	07/31/2016	\$2342.56	Expenses \$ 0	Income \$12.00
Balance	08/24/2016	\$2354.56	Expenses 0	Income \$ 0

PLEASE NOTE: I called Jim 24 August to get the above numbers, which I hope I recorded correctly. That same day Jim was scheduled to go into the hospital for a pace maker insertion operation. Please feel free to email Jim at his address above and wish him the best during his recovery. In the event the above numbers are wrong, it's only because I wrote them down wrong. Monte

ORGANIZATIONAL REPORT

July 31, 2016

NEW MEMBERS: None
DROPS: None
MEMBERSHIP: 05/01/2016 79 paid + 6 donated

Trading Post

ILL BUY YOUR COLLECTION: Tougher IL provisionals and virtually any STT scrip wanted. Also buying entire STT collections. Please contact John Ostendorf, 523 Hiwasee Rd, Waxahachie, TX 75165 or johnoste@yahoo.com.

TEXAS WANTED: Trade my unc. Franklin Spears for a Bill Bringham or Dean Johnson for a Charlotte Keats. Larry Warner office@larrywarner.com

CASINO CHIPS WANTED: Check your top drawer, jewelry box, etc. Buying one chip or whole collections. *Contact Peter Volburg, P.O. Box 3037, Farmingdale NY 11735 or QUALPETE@aol.com

OH, PURTY PURTY PLEASE: Looking for a nice example of an Oklahoma S-7. I have tons of scarce and rare trading material. Contact Jim Calvert at 1984 Lyn Rd., Arroyo Grande CA 93420 or jnlcalvert@gmail.com

I REALLY NEED THESE TOKENS: Looking for OK S-6, Ok S-7, Illinois L-3 Astoria, L- 19 Casey, L-36 Depue, L-56 Livingston, L-104 Witt Co. Contact Kevin Barnett, 17404 Hilltop Ridge Drive, Eureka MO or eldeaco@yahoo.com

100 STATE SALES TAX TOKEN ISSUES, Good selection with numerous types, better grades, no garbage, hand-picked as they are sold, so you can even have a say in what you would prefer. HOWEVER, please keep in mind that I have very limited stocks on some items as I continue to try to get rid of all duplicates before the last ID&PG is published. \$30.00 postage paid for 100 State Issues. Hand selected when you order. Some in 2X2's, some loose. PLEASE NOTE that I will not be able to fill SPECIFIC catalogue number inclusions with these 100 pieces AND THERE WILL BE DUPLICATION. Monte C. Dean, moxking@aol.com or 121 E. Fairview St., Spring Valley, Mn. 55975 **I've sold out** so if someone wants a bag, please give me **an extra week** or so to get another one gathered together.

WHY ISN'T YOUR FREE ADVERTISEMENT HERE?

Did you know that it only takes One Minute to email me at:
Moxking@aol.com and place your **FREE** advertisement here.
Surely there must be something you want to buy or to sell or to trade.

RIGHT?

American Tax Token Society (ATTS)

The ATTS is a not-for-profit, tax-exempt, educational and research social club. It is registered as a 501(c)(3) organization under IRS guidelines. All donations are tax-deductible subject to IRS guidelines. The **ATTS Newsletter** is the official quarterly publication of the ATTS published for its members, and is mailed first class from Waxahachie, Texas, USA. Copies are available to schools, universities, museums and other educational or related organizations upon request. The request must be made in writing on the organizational letterhead and signed by a legal representative of that organization. Portions of the newsletter may be reprinted if written permission is first obtained from the society and/or the original author. Articles reprinted from sources outside of the ATTS must have permission from the original source. The opinions expressed in this newsletter are those of the authors of each specific article. Those opinions may not reflect the same opinions of the editor or other society officers.

The ATTS Website is www.salestaxtokens.org.

Articles, news, information and general education materials are always being sought for publication. Please send your submissions to the editor. If the article is from a source other than the submitter then please include all the information necessary so that the editor can obtain permission to reprint the article. If we can't get permission we can't print the article! No payment of any kind is given for any article submitted or published.

Information about membership, address changes, dues and donations should be addressed to the club secretary-treasurer. Membership dues are \$12 (U.S.) for U.S. and Canadian addresses and \$15 (U.S.) for the U.K. and Europe. Write for additional rates depending on the country. Lifetime membership dues are \$160 (U.S. addresses only), \$180 (U.S.) for Canadian addresses and \$300 (U.S.) for U.K. and Europe. The membership calendar year begins in the 1st, 2nd, 3rd, or 4th Quarter.

The society's officers serve without compensation of any kind other than direct expenses incurred when conducting official society business.

Officers

President / Awards

John Ostendorf R-518 523 Hiwasee Rd. Waxahachie, TX 75165 johnoste@yahoo.com

Secretary / Treasurer

Jim Calvert R-533 1984 B. Lyn Road, Arroyo Grande, CA 93420 jnlcalvert@gmail.com

Newsletter Editor / Librarian

VACANT – WE NEED A PERMANENT EDITOR

Board Members

Webmaster / At-Large Position #1

Loran Frazier R-550 P.O. Box 285, Lathrop, MO 64465 loranfrazier@yahoo.com

Temporary Editor / At-Large Position #2

Monte C. Dean R-384 121 E. Fairview St., Spring Valley, MN 55975 Moxking@aol.com